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THE LAND TAX,

ITS ORIGIN, PROGRESS,

AND

INEQUALITY,

STATED IN

A LETTER

To the Chancellor of the Exchequer,

WITH A VIEW TO ITS

EQUALIZATION.

BY

A CITIZEN OF WESTMINSTER

PRICE ONE SHILLING.

LONDON :

RICHARD DANIEL, 2, KING STREET, COVENT GARDEN.

1837.

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WILLIAM HENRY COX,
5, GREAT QUEEN STREET, LINCOLN'S INN FIELDS.

TO THE

RIGHT HONOURABLE T. SPRING RICE,

Chancellor of His Majesty's Exchequer.

SIR,

THE position which you occupy, as the Finance Minister of Great Britain, is, I trust, sufficient justification, without further apology, for my addressing to you the following few pages upon the impolicy and injustice of the present mode of levying the Land Tax; even were it not, I know no one member of the Government to whom, in stating a serious grievance of long standing, I ought so readily to prefer my complaint, as to a minister of the crown, in whose peculiar province I apprehend the remedy lies.

The motive which induced me to throw together hastily these few observations will be sufficiently obvious, when it is considered that the locality in which I reside, is suffering under a practical illustration of the injustice of which I complain; and the object I have in printing them is simply to lay the facts of the case, in a plain way, before you and the public, in the hopes that the Government will give us redress; and failing that, that the public spirit of the parties aggrieved may be aroused and create sufficient "pres-

sure from without," to make the matter a standing question in Parliament till justice is attained.

The Land Tax, as at present levied, has from almost its origin in its present form, *on account of its inequality*, been a source of frequent complaint: and it is rather singular, that though these complaints have been uttered from time to time, yet nothing worthy the name of an attempt has been hitherto done towards producing an equalization. At the time of its origin, and for many years afterwards, it formed a principal branch of the revenue, but in the amazing and leviathan strides which our national income and expenditure have made of late years, it has been almost lost sight of, and this may account in some degree for its inequality remaining so long undisturbed; but now, however, a spirit of inquiry and reform has arisen, it has been judiciously directed so as to produce important modifications in many of the institutions of our ancestors, institutions excellent for the days in which they were formed, but no longer suited to the times in which we live. Not the least important of changes have been those effected in our fiscal regulations, the greater number of which are admitted on all hands, I believe, to be decided improvements; therefore, we may confidently hope that an avowed injustice, like the Land Tax assessment, is doomed soon to participate in this spirit of regeneration.

Before I proceed to point out some glaring instances of the grievousness of the inequality of the Land Tax, it may not be amiss to give you a slight sketch of its origin and history as near as may be. Sir John Sinclair, in his book on revenue, has taken some pains on this subject, and his observations contain nearly all that

can be said of this tax up to his time, I will therefore, take an extract or two, to show its origin and progress :

“ The origin of Land Taxes in this country,” says Sir John, “ may be traced to the duty called *escutage* or *scutage* * which resulted from the feudal system. At first, it was levied on the proprietors of land by the royal authority ; but in consequence of this right being abused, it was declared by *Magna Charta*, and repeatedly confirmed by Acts of Parliament, that no *scutage* should be imposed without the consent of the great men in Parliament assembled. This tax was sometimes exacted under the name of *Hydage* or *carnage*.

“ But taxes on land came at last to be included under the general name of subsidies, and of monthly assessments.

“ A subsidy was properly neither a tax upon personal or landed property, but upon *income*. Every description of persons, in proportion to their reputed estates, paid after the nominal rate of 4*s.* in the pound for lands, and 2*s.* 6*d.* for goods, whilst aliens paid in a double proportion.

“ This tax was originally introduced in the reign of Richard II., and was calculated at so low a valuation that any one lay subsidy at the above rates did not exceed £70,000, which in the shape of a modern Land Tax would now produce £2,000,000. But it is to be remarked that the estates of the clergy were not included in this sum ; for their subsidies (until the 15 of Charles II.) were granted, not by Parliament, but by their own convocation ; and a subsidy from the church at the rate of 4*s.* in the pound produced about £20,000.

“ The last tax by this mode of subsidy was levied in 1670, since which period it has been laid aside, and what is now called the *Land Tax*, though it also imposed a burden on personal property was established in its room.

“ The Long Parliament resolved in order to provide for the better subsistence of their forces, to levy assessments on the per-

* The word *Escutage* or *Scutage* is derived from a Saxon word signifying *shield-money*. Every tenant of a knight's fee was bound to attend the king in his wars for a period of forty days in a year ; these services were dispensed with upon payment of a sum of money which was called *scutage*, or *shield-money*

sonal and landed property of the people. These assessments varied according to the exigencies of the times, from £35,000 to £120,000 a month. They were found so productive and so much superior in every respect, to the ancient mode of subsidies, that under the denomination of *Land Tax* they have since formed a very considerable branch of the public revenue.

“ In 1660, an assessment of £70,000 per month was imposed, and the proportions fixed.

“ The circumstances of the country at the accession of William III. were such, that no tax could be depended upon, as sufficiently productive, that was not imposed upon land, in the produce of which the wealth and income of England, at that time, principally consisted. That it might be rendered as efficient as possible, new assessments were taken of the property and income that each individual possessed. *But the rate was far from being equal.* Those who were attached to the principles established at the Revolution, were forward to shew their zeal in favour of the new Government, and gave in a fair statement of their real situation; whilst the secret and avowed friends of the exiled family, the sordid and avaricious, gave in a very different account, estimating their property at the lowest rate at which it could be calculated. Hence the assessments since known under the name of the Land Tax were not in any respect so productive as they might have been.”

In 1692, by the 4th of William and Mary, a valuation was made which constitutes the basis of the present Land Tax. A supply of £500,000 was upon that valuation supposed to amount to 1*s.* in the pound, or for the annual supply of two millions would be 4*s.* in the pound. It is very doubtful if this valuation was a correct one, and extremely unlikely that the land-owners were called upon to pay anything like 4*s.* This valuation, however, exists at the present day. The inequality thus produced, was very soon felt to be a grievance and an injustice; and accordingly in 1732, we find Sir R. Walpole in a debate in Parliament thus designating it. “ The Land Tax,” he says, “ is the

most *unequal*, the most grievous, the most oppressive, tax that was ever raised in this country." He further says "there are some landed gentlemen that pay a Land Tax equal to the full value of their estates, while others equal to a third part of the real value, and generally those gentlemen who suffer most by this partiality, are those whose ancestors were a sort of knight-errants for the Revolution."

Mr. Pultney, his opponent in the same debate, contending against the imposition of a salt tax in lieu of part of the Land Tax, says "It is well known that there are many landed gentlemen whose estates are valued so low that they do not pay a *groat* of the *shilling* in the pound Land Tax; it is certain that there are few or no landed gentlemen who pay the whole shilling; there is not, I believe, one estate in England that is rated to the full value with respect to the Land Tax."*

Fourteen years after, in 1746, an anonymous writer, who seems to have taken some pains to point out its inequality, thus writes, in a pamphlet printed by one John Hinton:

"The Land Tax, which though it pretends to raise one-fifth of the yearly income of the country, does not in fact raise a tenth, perhaps not a twelfth; and that with such manifest *irregularity*, *partiality*, and *injustice*, as no court or assembly of men, was the fact brought fairly before them, could or ought to countenance."

As to the manner of levying this tax, the same writer observes—

"Instead of any enquiry directed to be made what may be the

* The Land Tax was at this period 2s. in the pound, which was considered a heavy tax, and so much so that the prospect of any increase was regarded with great alarm by the landed gentry.

value of the lands in each county, out of which this 4s. in the pound shall be raised, a certain sum is fixed upon each county, which in some counties may, upon an average, amount to 2s., in others to 1s., and in some scarce to 6d. in the pound, but does not in any county of England amount to 3s., and I verily believe, that at this day (1746) there is not a personal estate that pays 1s. in the pound.

“ I have taken much pains to estimate how much, upon an average, each county pays. *London, Westminster, and Middlesex pay the highest* ; but none of these pay 3s. in the pound, nor is there any county that pays 2s., except perhaps, Surrey, Sussex, Hertford, Bucks, Oxon, Warwick, they may pay about 2s.; Kent, Norfolk, Suffolk, Hants, and the midland counties, pay about 1s. 6d., 1s. 10d. and 1s. 11d. The great counties of York, Somerset, and Devon, about 1s. 6d.; Cornwall less; and in Wales and Lancashire, and the northern counties, they pay under 1s.

“ Scotland pays a *fortieth part* of the Land Tax of England, though, upon reasonable computation, the value of her lands is one-sixth of that of England.

“ Though I have mentioned London, Westminster, and Middlesex as paying 3s., I have good reason to believe that 2s. 6d. is the most they pay. But what is more extraordinary is, that some parishes in each district pay full 4s., whilst others scarcely pay a third part: nay, even in the same parish, some pay half as much more as others.

“ The legal profession, being allowed to assess themselves, took good care, he says, to lay the burden on lightly: for example:—

“ Serjeant’s Inn, *Annual Value*, £900 *Land Tax*, £ 31

“ The Temple ,, 7,000 ,, 400

(being under 1s. in the pound); whilst their neighbours in St. Dunstan’s were paying 4s. in the pound.”

It would seem from this and other writers upon the subject of his time, that an opinion prevailed that the remote districts of England were never, on account of their poverty, assessed to the Land Tax in the same proportion as the metropolis and the counties imme-

diately surrounding it; but this writer shows that some of the poorer counties, in Wales for instance, pay as much as some of the richer.

Thus Radnor, pays more than Carmarthen, and almost as much as Pembrokeshire.

In 1751, again, the inequality of the Land Tax is a source of complaint. Mr. W. Thornton, in a debate upon the question whether 3*s.* in the pound Land Tax should be granted, thus denounces its inequality. "The Land Tax is so very partial a tax, that any other method of raising money is preferable to it; and the present manner of assessing it is *unequal* and *unjust*."

Again, in 1767, Mr. C. Townsend, speaking of 4*s.* in the pound for that year, and its continuance at that rate in a time of peace, says, "that this new imposition of a tax so *unequally* laid, doubled the injustice, by oppressing a set of men whose patient acquiescence in the time of necessity merited the earliest relief from the state." *

Ten years after, Mr. Whitbread complains of the injustice in his own case, which I shall allude to more particularly afterwards.

The Land Tax continued to be voted annually up to 1798, when Mr. Pitt introduced his plan for redemption, and constituted the tax a permanent one. When voted annually it varied from 1*s.* to 4*s.* in the pound, and was, by the old Land Tax Act of William and Mary, to be *fairly and equally assessed*: how far this has been complied with, what I have detailed will sufficiently show.

Mr. Pitt's proposition for redeeming the Land Tax

* The proposition of a Land Tax at 3*s.* in the pound was carried in opposition to the Ministry, being it is said, the first money bill in which any minister had been disappointed since the Revolution.

was objected to because it was supposed that he sought to perpetuate the inequality of its assessment, and he acknowledged that it was *a defect in the original plan not to fix a periodical revision of the assessment*, but stated most distinctly that his measure *would not* preclude a new repartition.

During the debate on the Land Tax Bill, 1798, in answering the objection that the present repartition was unequal, and therefore ought not to be perpetuated, he said, "That since the Revolution no proposition had been made for an equalization of the Land Tax, although voted annually; I am ready to admit that I consider it to have been an *original defect* of the present plan of repartition *that no periodical revision was fixed*. I think that it would have been wise to have made such a provision, and that *it would have been happy for the country if it had been done*. Two important guards would be necessary to prevent the inequality being too great, and at the same time not to discourage improvement. The principle, however, not having been at first recognized, and property having been since transferred without any attention to it, would it be now wise, just, or popular, to make a new valuation? I think after so many years' experience has shown that *no inclination* to establish a different repartition prevailed, we ought not to allow much weight to the objection that to perpetuate the tax would be to perpetuate the inequality."

Again, he asks, does this measure give any new facility for a general Land Tax? No; "this measure" he says, "leaves the question of a *more equal repartition* where it found it. The only thing necessary to be provided, as expressly as any legislative provision can guard, is that if ever a new Land Tax is imposed, it

shall not be imposed upon those who have redeemed, in any different proportion, from that on those who have not redeemed."

Mr. Pitt's observations, it will be perceived, were directed chiefly to the objections to his measure, founded upon an apprehended perpetuation of the then inequality, and he seems to say that no such thing was intended, on the contrary, if a re-valuation were called for, he should not be averse to it; but that his present measure for redemption would by no means preclude it.

It is singular that Mr. Pitt himself, perceiving the original defect, did not provide against its continuance in his bill; his neglect, for such it must be deemed, upon this head, is perhaps more attributable to the anticipation he had of the success of his redemption scheme, than to the reasons he gave to his opponents in Parliament; he evidently thought that the whole tax would be bought up in a few years, which was no improbable conjecture, when the low state of the funds was considered.

Since the redemption scheme of Mr. Pitt, which proved a complete failure, the Land Tax has scarcely been brought before Parliament, except on one occasion, and that was in the year 1830, when Sir John Cam Hobhouse, then member for Westminster, presented a petition from the parish of St. Paul, Covent Garden, and stated some of the inequalities which have been before alluded to.

Petitions have been presented to Parliament from time to time by parties much aggrieved, praying for an equalization, which, however, has never yet been taken seriously into consideration, though I am of opinion, it requires nothing but perseverance to bring such a desideratum about.

Lord Wynford, with what view I know not, during the last Session of Parliament procured a return, to the House of Lords, of the amount of Land Tax assessed in every place where a local board of commissioners sits; this, I believe, is the only document of the kind which exhibits a comprehensive view of the inequalities of these assessments; this return with another (on the Poor Rates, 1830), will enable me to place before you a detailed view of them, perhaps more minutely than has hitherto appeared.

The Tables which are annexed will show, though somewhat imperfectly, to what an extent the "original defect" of Mr. Pitt has grown: the first Table exhibits the counties, with the amount of Land Tax assessed upon each, as given in Lord Wynford's return, the amount redeemed from the same return, and the amount of *real property* assessed to the Property Tax in 1815, as a standard of comparison. The second Table is a list of towns, cities, and places, with the Land Tax assessed upon them and redeemed, and again the property assessed to the Property Tax in 1815 as before.

The simple return of my Lord Wynford would not have shown out the inequality, without some estimate of the annual value of the property on which it is levied. The Land Tax Commissioners have not been called upon to furnish any such estimate, and I doubt if they could do so satisfactorily in many instances; therefore I had no alternative but to take this Property Tax Return as a standard of comparison of the relative value of the property on which the Land Tax is assessed; it is, I believe, the only parliamentary document calculated to answer this purpose.

The relative value of property may be slightly

changed in some instances since 1815, and the districts of the Land Tax assessors, and those of assessors of real property in 1815, may not exactly correspond in some cases, but I believe generally any error, arising from either of these circumstances, will not tend to reduce the inequality.

Perhaps the best comment upon these Tables would be a perusal of them from beginning to end; for being placed in the order of the relative value of the real property in the districts, for which the respective amounts of Land Tax are assessed, its inequality will be most apparent in that order.

Take an instance, beginning with the counties. The county of Middlesex, the real property in which is stated at £5,595,537 per ann., pays £236,246, or about 10*d.* in the pound; while in Lancaster it is £3,087,774, and the Land Tax only £19,409, or about 1½*d.* in the pound. The great county of York pays about 4½, while Bedford is near 1*s.* 8*d.* in the pound. The little county of Rutland pays about 10*d.*, Buckingham, 1*s.* 5½*d.*, while Cumberland is let off for 1¼*d.* Stafford pays 5½*d.*, and Hampshire, about the same value, is mulcted in 11*d.*, or just double. The large county of Northumberland is let off for 2¾*d.*, and Sussex is charged 1*s.* 3¼*d.*, Hereford, 1*s.* 6*d.*, Westmoreland, 2½*d.* The average for England, I make about 9*d.* in the pound. The highest county is Bedford, 1*s.* 8*d.*, the lowest, Cumberland, 1¼*d.* In Wales, similar discrepancies are observable, which a reference to the Table plainly shows. But the inequalities among the counties bear no proportion to those among the Towns. In counties, they are set off in some degree against one another, but in the separate districts they stand out in all their enormity. Take for instance, the small parish

of St. Paul, Covent Garden, paying 2*s.* 4*d.* in the pound, and Marylebone only *a farthing*. Westminster, in the aggregate, at about 10*d.* The City of London near 1*s.* 6*d.*; the town of Liverpool does not pay *one-tenth of a penny*. Manchester contributes not exceeding 2*d.* City of Norwich the enormous rate of 2*s.* 1*d.* Brighton not more than 1 $\frac{3}{4}$ *d.* Exeter city, 1*s.* 5 $\frac{3}{4}$ *d.* Leicester, 2 $\frac{3}{4}$ *d.* Cambridge, 1*s.* 9*d.* Lancaster, $\frac{1}{2}$ *d.* Oxford, 2*s.* 3*d.* Berwick, $\frac{1}{2}$ *d.* Gloucester, 1*s.* 7*d.* Dover, 7*d.* Bury, 3*s.* 0 $\frac{1}{2}$ *d.* Harwich, 7*d.* Winchester, 1*s.* 5*d.* Southampton, 3 $\frac{1}{2}$ *d.* Kidderminster, 1*s.* 9 $\frac{1}{2}$ *d.* Tewksbury, 4*d.* Winchelsea, 3*s.* 1*d.* Bath, 1 $\frac{1}{4}$ *d.* Leeds, 2 $\frac{1}{2}$ *d.* Southwark, 11*d.* There are doubtless great inequalities in the City of London, among the different parishes, but I have not correct data to do more than give the aggregate.

Great as these inequalities are, I have reason to suppose they are greater than they appear, owing to the irregular mode of assessing in the different parishes, in some of which the property is valued up to the full annual value, and in others only at two-thirds, and some even at half; therefore the Land Tax *nominally* at 2*s.* 6*d.* in a parish where the assessment is only half the annual value, will be *virtually* only half what another parish pays, where the assessment is up to the full annual value. This will cause a still further discrepancy. Several cases of this description have come within my own knowledge, and from inquiries I have made, I have reason to believe they are far from being uncommon.

These examples, I trust, exhibit sufficiently the *present* irregularity and consequent injustice of this tax, as does the language of those persons I have quoted prove its *previous* inequality, which from the

increased value of property in particular districts is in no way diminished at the present day. It must be borne in mind that in calculations, such as the Tables I have annexed, a very minute accuracy cannot be expected, but from the care I have bestowed upon them, I am satisfied they are sufficiently accurate to establish the general inequality of the tax to a great extent; and this being established beyond a doubt, the question of the policy of its continuance in its present unequal state naturally presents itself to the mind.

The unequal pressure of a tax has been admitted a sufficient reason for its repeal, even at a sacrifice of revenue, and the justice of the principle acted upon in such a case is, I think, beyond all dispute. Why then shall this tax not be subject to the same law, and the inequality of its pressure be deemed sufficient grounds for at least its equalization? I trust such will be the case when once fairly brought before Parliament by our representatives.

“The subjects of every state,” says Adam Smith, “should contribute towards the support of the government, as nearly as possible in proportion to their respective abilities. *The Land Tax of England is a violation of this just principle.* In the Venetian territory, all the lands leased to the farmers are taxed at a tenth of the rent. The leases are recorded in a public register; the proprietor cultivating his own soil has an allowance of one-fifth, or pays 8 per cent. instead of 10 per cent. A Land Tax of this kind is certainly more equal than our Land Tax.”

In Prussia, the Land Tax is said to be assessed according to the actual value of the land and *adjusted periodically*.

In England, the country was divided into districts, and the quotas for these districts were fixed in 1692, so as to make up a sum of about two millions, and these quotas remain the same to this day ; originally, we are told, this was intended only as a temporary regulation, but it has continued, as respects each district, uniformly the same ; the relative value of the districts having changed, the tax has continued the same, and therefore in a district which has risen in wealth, it has become a mere bagatelle, and in a less fortunate one it is a *very heavy tax*.

The impolicy and injustice of a fixed tax on land, without any adjusting principle, is strikingly illustrated by Saye, in his *Political Economy*, in reference to Tuscany :

“ Shortly after the Revolution, there was a valuation of all the land in England ; and upon *that valuation* the Land Tax still continues to be levied to this day ; so that the tax of 4s. in the pound upon the rent of land is a fifth part of its rent at that time, and not of the actual rent of the present day.”

“ It would be easy to point out cases in which the tax, becoming by its *fixation disproportionate to the means of the tax-payers*, and the condition of the soil, might be productive of as much mischief as it has done good in other instances, where it would operate to throw out of cultivation a class of land, that, by one cause or other, had become incompetent to pay the same ratio of taxation. We have had an example of this in Tuscany ; there, a Census, or Terrier, was made in 1496, wherein the plains and vallies were rated very low on account of the frequent floods and inundations which prevented any regular and profitable cultivation ; while the uplands, that were then the only cultivated spots, were rated very high. Since then, the torrents and inundations have been confined by drainage and embankments, and the plains reduced to fertility ; their produce, becoming comparatively exempt from tax, came to market cheaper than that of the uplands, which, consequently, were unable to maintain the competition under the pressure of the disproportionate taxation, and have gradually been abandoned and deserted, whereas had the tax been *adjusted to the change of circumstances*, both might have been cultivated together.”

The case of Tuscany is that of England, in a degree, the plains in the former represent the once flourishing and important districts of the latter, taxed far beyond

their proportion ; while the uplands have their parallel in the recently improved and rapidly risen wealthy districts of our manufacturing and trading empire, such as Liverpool, Manchester, Marylebone, Leeds, Newcastle, &c., which places continue to pay as they did when they were comparatively unknown.

“ Luckily” says Adam Smith, “ the value of property all over England has increased considerably instead of having decreased, otherwise the effects of a fixed Land Tax might have been most disastrous.”

Admitting, then, that it is politic and just to correct this unequal mode of collecting a fixed amount of revenue, and I think few will have the hardihood to dispute it, the question next arises—how shall this desideratum be accomplished ? But the importance and justice of an equalization of this tax has never, I believe, been questioned by any sound politician, though the means by which it could be effected has not been so obvious.

The inequalities having arisen from two causes, viz. the impolicy of permitting persons to assess themselves, and the want of some provision for an alteration of the assessments, from time to time, in order to accommodate them to the fluctuations to which property is liable, it will be necessary, in any plan for an equalization of this tax, to guard as much as possible against the recurrence of similar causes.

What would be thought at the present day of allowing the inhabitants in any parish, or district, to assess themselves *individually* for the poor's or any other rate ? The inequalities of assessment are great, even when intrusted to overseers or local boards, but what would they be if each individual estimated his own property as the basis on which he should be rated ? Why, the result would be, an inequality such as the one complained of in the Land Tax. Again the fluctuations of property, especially in the manufacturing and trading districts, have been such, even within our own experience, as almost to tax credulity ; and have these relative changes altogether ceased ? I think not. They are incidental

to a mercantile and trading community like ours; even in agricultural districts, great fluctuations have within a few years, owing to increased facilities of communication by steam navigation, taken place. The remote parts of England and some parts of Scotland have prospered by the cheap means of transmitting provisions to the metropolis, and the districts near London have suffered in proportion; and when the great power of steam shall enable us to traverse the country from end to end with the fleetness of the whirlwind, shall we not have similar and more important changes in the relative value of property? All this shows decidedly the necessity of some flexible principle in the mode of levying this tax, to prevent the recurrence of its present inequality and injustice, as well as to correct the collateral effects produced upon the districts thus unfairly dealt with.

It remains, then, to be seen whether with the improved statistical machinery which the Government possesses, and is likely to obtain, some means for a periodical "repartition" cannot be devised—some means which shall periodically adjust and distribute the burden with at least more equality than at present exists.

The redemption of part of this tax forms a serious obstacle, in the minds of many, to any plan for its equalization; but this arises, in my opinion, from want of a due consideration of the subject. It is objected that Mr. Pitt's Act rendered the quotas perpetual, and, to use the words of Sir John Sinclair, "that the faith of the public was pledged to admit of no alteration in the rate of assessment." This objection however," says he "will not stand the test of strict examination. It is well known that Parliament has never given any real foundation for such an idea; on the contrary, by frequently varying the amount of Land Tax from 1s. to 4s. in the pound, it evidently reserved to itself a power over that important branch of the national revenue;" and the language of Mr. Pitt, the projector of the redemption scheme, fully bears

this out. Can any thing be clearer than the intent of his words? “ *This measure,*” he says, “ *leaves the question of a more equal repartition where it found it.*” Surely Mr. Pitt thought there was nothing in his bill to perpetuate this inequality; indeed, he even goes further, he regrets its existence, and, but for the prospect of its immediate extinction, it is probable, would have made a provision for a more equal distribution of it. But then it is contended, that parties have purchased estates under the impression that no alteration would take place, and that the purchase-money has been in some degree regulated by the smallness of the Land Tax assessed upon these estates, and it is asked, would it not be injustice to call upon them to pay in future an extra rate? This may be very true, but what say those who have all along been paying the burden which these complainants ought to have paid? Have the former not good reason to complain too, that they have been paying for years the Land Tax of the latter and their own too? For surely the inhabitants of Liverpool or Marylebone, and places similarly circumstanced, cannot call the *trifle* they contribute towards this tax anything, while their neighbours are paying sixty or seventy times as much to the same fund. In truth, they who are so lightly taxed, ought to be well content they are not called upon to refund what their neighbours have paid on their account.

A further objection has been stated, namely, that it would be unfair to impose a new tax upon those who have redeemed. So it would, and I should say, it ought not to be done. In fact, the question of an equalization, and the operation of any plan for it, should lie wholly between the parties at present paying Land Tax.

It has been urged too, that in districts where the Land Tax is now heavy, and would be reduced by an equalization, that the parties having redeemed previously, would not be fairly treated, as they might now redeem, like their neighbours, at a reduced rate.

Such an objection seems to have little weight, when the altered state of the public funds is considered; and it may be truly answered, that they had an equivalent for their money at the time they redeemed, and have enjoyed a political privilege ever since in the shape of a freehold vote.

Objections to any revaluation are frivolous, when it is considered that *before* the Land Tax was made a permanent tax, there were two valuations existing. Mr. Whitbread, in 1777, thus complains of the *inequality* of the mode of assessing and levying the Land Tax!—"I beg of the Committee to take it into their most serious consideration, that since the addition of 1s. in the pound was laid upon land, the whole is raised upon some estates according to the old assessment, and on some according to the new, by which estates in general are most *unfairly* and *unequally* taxed. As an instance," says Mr. Whitbread, "I have an estate in Middlesex, worth £180 per annum, for which I pay £16 Land Tax, and I have another in Bedfordshire, for which I pay £50, and the value of the latter is about the same as the former.

"This difference arises from one estate paying to the rate of the *old assessment*, and the other according to the *new*."

The equalization, I conceive, should be made upon the land unredeemed only, and this might be easily done with the present machinery; thus, as the whole quota for a district continues to be assessed, until the whole of the Land Tax in that district is redeemed, it would be an easy task to ascertain the whole Land Tax unredeemed throughout the country; and an estimate of the property on which it is levied being furnished by the local authorities, an average might be struck, subject to revision from time to time, as any material change in the relative value of the districts might arise.

The greatest difficulty that occurs to my mind is the obtaining a fair estimate of the annual value of the property on which the Land Tax is payable. The

parochial assessment is at present taken in many instances, and where this is recent, it might do well enough ; but as there are some districts where nothing like a valuation has taken place for a long period of time, and others where it is notoriously under the real annual value, I must confess, this cannot be well accomplished without a general reassessment of property throughout the country. This difficulty, which, I apprehend, has been experienced by the Poor Law Commissioners, the powers conferred upon them by the Parochial Assessment Act, passed last session, is however calculated to remove. Might not these powers be beneficially exerted to effect this desirable object ? Would not their valuation for the poor's rate be a good basis for an equalization of the Land Tax ?

In conclusion, I cannot withhold expressing my surprise, that amidst all the modern improvements which our financial and fiscal system have undergone, this ugly account in the National Ledger should remain untouched ; and I venture to hope, that your attention being drawn to the subject, even in the imperfect manner I have done it, may lead to some alteration and, I trust, improvement in the mode of levying this tax, than which none can easily be conceived more partial and unjust.

I have the honour to

Subscribe myself,

SIR,

Your humble and obedient Servant,

A CITIZEN OF WESTMINSTER.

TABLE I.—The Counties of England and Wales, with the Annual Value of Real Property Assessed to the Property Tax in 1815; the amount of Land Tax Assessed and Redeemed, per Return to the House of Lords, 1835, and the Estimated Rate in the Pound.

COUNTY.	Estimate of the annual value of Real Property as assessed 1815.	Total amount of Land Tax assessed 1835.	Total Amount Redeemed.	Rate in the Pound about.	
ENGLAND,	£.	£.	£.	s.	d.
Middlesex	5,595,537	236,246	83,375	0	10 $\frac{1}{4}$
Lancaster	3,087,774	19,409	7,916	0	1 $\frac{1}{2}$
York	4,727,984	88,403	44,382	0	4 $\frac{1}{2}$
Lincoln	2,061,830	70,530	18,834	0	8
Somerset	1,900,651	69,897	25,954	0	8 $\frac{3}{4}$
Deyon	1,897,515	77,758	29,027	0	10
Kent	1,644,179	80,487	42,631	1	0
Surrey	1,579,173	65,104	27,780	0	10 $\frac{1}{2}$
Essex	1,556,836	88,639	46,397	1	1 $\frac{1}{2}$
Norfolk	1,540,952	81,818	19,223	1	1
Gloucester	1,463,260	46,658	19,709	0	7 $\frac{1}{2}$
Northumberland	1,240,592	14,274	5,751	0	2 $\frac{3}{4}$
Warwick	1,236,727	39,208	15,286	0	7 $\frac{1}{2}$
Wilts	1,155,459	50,985	20,206	0	10 $\frac{1}{2}$
Stafford	1,150,285	26,139	9,864	0	5 $\frac{1}{2}$
Southampton	1,130,952	52,599	25,442	0	11
Suffolk	1,127,404	72,498	22,605	1	3 $\frac{1}{2}$
Chester	1,083,084	27,475	7,617	0	6
Salop	1,037,988	28,681	7,744	0	6 $\frac{1}{2}$
Northampton	942,162	47,157	14,815	1	0
Cornwall	916,060	30,473	12,144	0	8
Leicester	902,217	34,237	12,763	0	9
Sussex	915,348	58,446	27,251	1	3 $\frac{1}{4}$
Derby	887,659	23,402	6,983	0	6 $\frac{1}{4}$
Worcester	799,605	32,523	12,732	0	9 $\frac{1}{2}$
Durham	791,359	9,626	5,336	0	2 $\frac{1}{2}$
Oxford	713,147	38,011	14,448	1	0 $\frac{3}{4}$
Nottingham	737,230	26,728	9,201	0	8 $\frac{1}{2}$
Cumberland	705,446	3,727	2,096	0	1 $\frac{1}{4}$
Dorset	698,396	32,021	10,520	0	11
Cambridge	655,221	32,470	9,442	0	11 $\frac{1}{2}$
Berks	652,082	40,194	18,863	1	2 $\frac{3}{4}$
Buckingham	644,130	46,815	21,493	1	5 $\frac{1}{2}$
Hereford	604,614	20,102	7,582	0	8
Hertford	571,107	41,782	20,807	1	6
Bedford	343,683	28,430	9,809	1	8
Huntingdon	320,188	15,277	4,261	0	11 $\frac{1}{2}$
Westmoreland	298,199	3,030	1,779	0	2 $\frac{1}{2}$
Monmouth	295,097	9,609	3,022	0	7 $\frac{1}{4}$
Rutland	133,487	5,473	1,276	0	10
Total	49,744,619	1,812,163	706,344	0	9
WALES.					
Glamorgan	334,192	7,670	1,596	0	5 $\frac{1}{2}$
Carmarthen	277,455	4,147	1,185	0	3 $\frac{1}{4}$
Denbigh	225,464	6,722	1,663	0	8
Pembroke	219,589	2,902	1,266	0	2
Montgomery	207,286	5,804	1,087	0	6 $\frac{1}{2}$
Flint	153,930	2,247	743	0	3 $\frac{1}{2}$
Brecon	146,539	2,953	941	0	5
Cardigan	141,889	1,278	447	0	2 $\frac{1}{4}$
Carnarvon	125,198	2,272	606	0	4 $\frac{1}{4}$
Merioneth	111,436	2,423	484	0	5 $\frac{1}{2}$
Radnor	99,717	2,652	832	0	6
Anglesea	92,589	1,536	550	0	4
Total	2,135,284	42,606	11,400	0	5

TABLE II.—A List of Cities, Towns, Districts, and Parishes, arranged as the preceding Table, to show the inequality of the present Land Tax Assessments.

City, Town, or District.	Estimate of the annual value of Real Property as assessed 1815.	Total amount of Land Tax assessed 1835.	Total Amount Redeemed.	Rate in the Pound about.	
	£.	£.	£.	s.	d.
Middlesex, exclusive of London } and Westminster	2,788,801	95,584	33,849	0	8½
Westminster	1,243,900	53,418	12,160	0	10¼
London	1,062,736	87,244	37,366	1	7¾
Liverpool	589,140	168	69	0	0¼
Marylebone	509,244	564	80	0	0¼
Hemlingford Hundred, including } Birmingham	500,000	10,182	4,417	0	5½
St. George, Hanover Square	466,799	11,802	1,276	0	6
Manchester	357,682	2,912	1,192	0	2
Knightlow, Hundred, Warwicksh.	290,000	10,779	2,874	0	9
St. James, Westminster	275,479	11,173	4,265	0	10
Southwark	227,407	11,346	2,657	0	11
Bristol	209,488	6,326	1,172	0	7½
St. Martin, Westminster	155,422	7,285	1,762	0	6
Leeds	103,435	1,058	642	0	2½
Newcastle, Tyne	91,640	1,860	440	0	2¾
Coventry	80,504	2,376	828	0	4
Plymouth, Borough	78,937	848	456	0	2½
Hull.....	77,903	1,513	1,076	0	4½
Bath	73,507	443	57	0	1¼
Norwich	72,481	7,636	792	2	1
Brighton	71,515	558	237	0	1¾
York, Ainstey	70,099	2,104	991	0	7
Chester, City.....	55,966	1,426	280	0	5½
Ripon, Borough and Liberty	54,744	764	430	0	3½
Exeter, City	54,326	4,044	1,549	1	5¼
Leicester, Borough	53,937	586	268	0	2¼
Cheltenham	45,075	1,381	619	0	7
Lincoln, City	44,396	1,562	280	0	8¾
York, City	43,499	2,218	592	1	0½
St. Paul, Covent Garden	42,488	4,840	138	2	4
Nottingham	42,336	1,498	831	0	8½
Colchester	42,137	2,698	1,097	1	4
Ipswich	40,983	1,945	555	0	11½
Southampton	39,359	562	342	0	3½
Lancaster	34,117	76	52	0	0½
Beverly	33,569	883	415	0	6½
Wigan.....	33,320	205	65	0	1½
St. Alban's	32,370	738	284	0	5¼
Cambridge	31,162	2,693	886	1	9
Boston	30,423	579	53	0	4½
Oxford.....	29,806	3,384	1,007	2	3
Berwick	30,811	76	45	0	0½
Bridgewater	29,235	268	84	0	2
Doncaster	28,207	405	280	0	3½
Canterbury	26,508	1,557	753	1	1½
Newark	26,418	387	198	0	3½
Kidderminster	25,242	2,221	734	1	9½
Lime, Borough	25,180	1,503	179	1	2¼
Yarmouth	24,383	2,376	71	1	11½
Northampton	21,731	756	259	0	8¼
Windsor	20,924	845	531	0	9½
Dudley	20,883	189	125	0	2¼
Litchfield	19,407	377	206	0	4¾
Hereford, City	18,647	657	372	0	8¾
Sarum, City	18,265	1,843	569	2	0¼
Lydd, Kent.....	18,131	746	300	0	10
Tewksbury	17,250	315	109	0	4

TABLE II.—(Continued).

City, Town, or District.	Estimate of the annual value of Real Property as assessed 1815.	Total amount of Land Tax assessed 1835.	Total Amount Redeemed.	Rate in the Pound about.	
	£.	£.	£.	s.	d.
Carmarthen	16,684	166	25	0	2½
Gloucester	16,582	1,309	993	1	7
Dover	16,400	480	338	0	7
Scarborough	14,505	157	124	0	2½
Radnor	13,175	271	90	0	5
Bury St. Edmunds	13,020	1,972	453	3	0½
Newbury, Borough	13,288	817	444	1	3
Monmouth	12,963	734	304	1	2
Newcastle, Stafford	12,609	165	45	0	3¼
Harwich	12,392	365	111	0	7
Hastings	11,934	264	109	0	5½
Pool	10,870	163	90	0	3½
Stamford	10,699	677	371	1	3
Buckingham	10,660	575	499	1	1
Malmsbury	10,549	88	32	0	2
Faversham	9,493	462	282	1	0
Richmond, York	9,452	85	46	0	2¼
Pontefract	9,452	194	134	0	5
Ludlow	9,407	180	48	0	4½
Bedford, Town	9,188	659	347	1	5
Romney, Kent	8,740	219	123	0	6
Wycombe	8,533	323	182	0	9¼
Winchester	8,194	581	177	1	5
Leominster	7,852	269	51	0	8
Rye	7,230	326	173	0	11
Huntingdon, Borough	6,751	413	110	1	2
Grimsby	5,825	214	30	0	9¼
Banbury	5,878	140	14	0	5¼
Stafford, Borough	5,780	188	47	0	7¾
Clitheroe	5,359	80	38	0	3¼
Tenby, Pembroke	5,000	4	1	0	0¼
Retford	4,586	76	59	0	4¼
Hythe	4,093	187	46	0	11
Sudbury	3,407	463	149	2	8
Folkestone	2,943	72	67	0	6
Woodstock	2,265	114	52	0	1
Winchelsea	2,230	342	96	3	1
Fordwich	1,003	77	35	1	6½

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